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Attorneys for Kyle Everett,  
Chapter 7 Trustee

UNITED STATES BANKRUPTCY COURT  
NORTHERN DISTRICT OF CALIFORNIA  
SAN FRANCISCO DIVISION

In re

BENJA INCORPORATED,

Debtor.

Case No. 20-30819-DM

Chapter 7

**DECLARATION OF STEPHAN M.  
BROWN IN SUPPORT OF  
APPLICATION FOR ORDER  
AUTHORIZING EMPLOYMENT OF  
TAX ATTORNEYS (NEWPOINT LAW  
GROUP, LLP)**

Hon. Judge Dennis Montali

I, Stephan M. Brown, declare as follows:

1. I have been a licensed California attorney since 2014 and I am the founder and managing partner of NewPoint Law Group, LLP, located in Roseville, California (the "Tax Firm"). The Tax Firm has two partners: myself and Daniel J. Griffin. The Tax Firm's website, which highlights some of its services and experience, is [www.newpointlaw.com](http://www.newpointlaw.com).

2. I graduated from San Diego State University in 2006 with a Bachelor of Science degree, and a major in accounting. I then graduated in 2014 with my Juris Doctor from

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EMPLOYMENT OF TAX ATTORNEYS (NEWPOINT LAW GROUP, LLP)

1 Chapman University, where I focused on tax law. I am experienced in the practice areas of  
2 business law and related litigation, taxation, asset protection, bankruptcy and estate planning and  
3 probate. I am also an accountant and have 16 years of experience in tax matters.

4 3. Attached as **Exhibit A** is an authentic copy of the signed engagement between  
5 Mr. Everett as Trustee of the above-captioned estate and the Tax Firm.

6 4. Subject to the provisions of the Bankruptcy Code; the Bankruptcy Rules; the  
7 *Guidelines for Compensation and Expense Reimbursement of Professionals and Trustees* dated  
8 February 19, 2014 (the “Guidelines”); and the rules and rulings of this Court, I am informed and  
9 believe that the Trustee proposes to pay the Tax Firm its customary hourly rates in effect from  
10 time to time and to reimburse the Tax Firm for its expenses according to its customary  
11 reimbursement policies. My current hourly rate is \$450, and Mr. Griffin’s current hourly rate is  
12 \$300. I acknowledge that compensation and reimbursement of expenses to the Tax Firm are  
13 subject to Court approval, upon appropriate notice, and shall comply with orders of this Court,  
14 the Bankruptcy Code, the Bankruptcy Rules, Bankruptcy Local Rules, and applicable  
15 Guidelines. The Tax Firm has not shared or agreed to share compensation with any entity.

16 5. I have reviewed the Schedules and Statement of Financial Affairs of the Debtor,  
17 as well as the current and former clients of the Tax Firm, and believe that the Tax Firm does not  
18 represent any interest adverse to the Debtor or its estate. Nor does the Tax Firm hold any interest  
19 materially adverse to the interests of the Debtor or its estate. After diligent inquiry, I believe that  
20 the Tax Firm is a “disinterested person” as such term is defined in section 101(14) of the  
21 Bankruptcy Code.

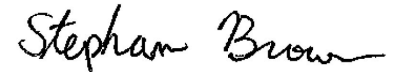
22 6. Except as explained below, after diligent inquiry I believe neither the Tax Firm,  
23 nor I, have any connection with the Debtor, any creditors of the estate, any party in interest, their  
24 attorneys or accountants, any judge of this Court, the United States Trustee, or any person  
25 employed in the office of the United States Trustee.

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28 DECLARATION OF STEPHAN M. BROWN IN SUPPORT OF APPLICATION FOR ORDER AUTHORIZING  
EMPLOYMENT OF TAX ATTORNEYS (NEWPOINT LAW GROUP, LLP)

1 I declare under penalty of perjury that the foregoing is true and correct. Executed this 15<sup>th</sup>  
2 day of March 2023, in Roseville, California.

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5 Stephan M. Brown  
6 Attorney for Kyle Everett Chapter 7 Trustee  
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28 DECLARATION OF STEPHAN M. BROWN IN SUPPORT OF APPLICATION FOR ORDER AUTHORIZING  
EMPLOYMENT OF TAX ATTORNEYS (NEWPOINT LAW GROUP, LLP)

# Exhibit A



STEPHAN M. BROWN, ESQ.  
SBN – 300563

DANIEL J. GRIFFIN, ESQ.  
SBN – 311236

DEVIN J. PICCIANO, ESQ.  
SBN – 339456

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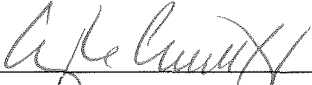
800.358.0305 OFFICE  
916.242.8588 FAX

#### TAX SERVICES AGREEMENT

NewPoint Law Group, LLP (“the Firm”) and Kyle Everett, as Chapter 7 Trustee of the bankruptcy estate of In re Benja Incorporated (U.S.B.C., N.D. Ca. case no. 20-30819 (“Client”) hereby agree that the Firm will provide tax services to Client on the terms set forth below.

1. CONDITIONS. This Agreement will not take effect, and the Firm will have no obligation to provide services, until the Firm's employment is approved by the bankruptcy court.
2. SCOPE OF SERVICES. Client hires the Firm to investigate debtors tax filing history and prepare federal and state corporate tax returns as needed to ensure compliance with taxing authorities.
3. HOURLY RATES. Client agrees to compensate the Firm by the hour at the Firm's standard hourly rates and to reimburse the Firm for any costs reasonably incurred to perform services under this Agreement. All invoices for services and costs shall be subject to bankruptcy court approval. The current hourly rates for personnel initially assigned to this matter are: \$450.00 for Stephan M. Brown, Esq., Managing Partner and \$300.00 for Robert Brown, EA. Time is charged in minimum units of one tenth (.10) of an hour.
4. ENTIRE AGREEMENT. This Agreement contains the entire agreement of the parties. No other agreement, statement, or promise made on or before the effective date of this Agreement will be binding on the parties.

DATED: 2/28/23

  
\_\_\_\_\_  
Kyle Everett, Trustee for Benja Incorporated  
Case No. 20-30819

DATED: 3/15/2023

  
\_\_\_\_\_  
Stephan Brown, Managing Partner  
NewPoint Law Group, LLP